



# Bulletin

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2005-12B

## PERSONAL EXEMPTION APPLICATIONS

TO: Assessors

FROM: Gerard D. Perry, Deputy Commissioner  
Division of Local Services

DATE: July 2005

SUBJECT: Revised Personal Exemption Application Forms

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This *Bulletin* provides you with revised personal exemption application forms approved by the Commissioner of Revenue under G.L. Ch. 58 §3. These forms have been revised to reflect 2004 legislation expanding the definition of veterans eligible for property tax exemptions. See Bulletin 2004-17B, *Veteran Exemptions* (October). Other clarifications and revisions have been made as well, including revisions to reflect the availability of local options reducing (1) the age of seniors qualifying for Clause 41C exemptions from 70 to 65 years old, and (2) the residency requirement for certain veterans from five to one year.

The revised forms, State Tax Forms 96, 96-1, 96-2, 96-3, 96-4, 96-5 and 96-6, are found at [www.dls.state.ma.us/ptb/formbroc.htm#forms](http://www.dls.state.ma.us/ptb/formbroc.htm#forms) under "Taxpayer's Use." Attached is a chart that describes the revisions made in each form. As usual, you may decide with your vendor the size and color, as well as the typeset and spacing, for the forms. You may also adapt the format as needed to generate or provide the forms electronically. The size and spacing shown in the attached return are a result of our technical limitations and are not intended to prevent you or your vendor from developing a hard copy or computerized format that better suits your needs. In developing your formats, the primary consideration should be ease of use by taxpayers.

The forms are intended for use by a taxpayer in **any** community. **If your community has adopted the local options for senior and veteran exemptions, you may adapt the forms you distribute to your taxpayers to reflect just the local option eligibility requirements.** You must accept any application form approved by the Commissioner for the particular exemption, however.

We recognize many assessors' offices have a supply of these applications on hand. **For FY06, you may use that supply so long as you edit those forms used to apply for veteran exemptions (State Tax Form 96, 96-4 and 96-5) to delete "war" from the question about the veteran's service connected disability.** All revised forms must be used for FY07.

If you have any questions, please contact the Property Tax Bureau legal staff at 617-626-2400.

## JULY 2005 FORM REVISIONS

FORM NAME	NO.	REVISIONS
Application for Statutory Exemption (All - Senior, Surviving Spouse or Minor, Veteran, Blind)	96	<ul style="list-style-type: none"> <li>• <u>Caption</u> - Revised with general reference of "Senior."</li> <li>• <u>Section A</u> – Revised last question by adding "(MA or other)" after city or town.</li> <li>• <u>Section B- Veteran</u> – Moved remarriage question for surviving spouse underneath check-off for surviving spouse/parent status.</li> <li>• <u>Section B-Veteran</u> – Added "(2 years if local option adopted- See Assessors)" to question asking veteran to list domiciles if not domiciled in MA 6 months before induction.</li> <li>• <u>Section B- Veteran</u> – Deleted "war-" from question asking about veteran's service connected disability and updated language about attaching certificate to include "U.S. Department of Veterans Affairs or branch of service."</li> <li>• <u>Section B- Veteran</u> – Revised question about veteran's capability of working.</li> <li>• <u>Section B – Senior</u> – Revised to reflect possible local option reducing qualifying age to 65 or older.</li> <li>• <u>Section C – Gross Receipts</u> – Revised with general reference of "senior" and added ", and other documentation," after "federal and state income tax returns."</li> <li>• <u>Section C – Gross Receipts</u> – Revised "Net Profits" line to include property rental and "Other Receipts" line to show other examples.</li> <li>• <u>Section D – Whole Estate</u> - Revised with general reference of "senior."</li> <li>• <u>Taxpayer Information</u> – Revised to reflect possible local option reducing senior qualifying age to 65 or older (Personal Exemptions) and "postmark" rule for applications received after filing deadline (Where and When Application Must Be Filed).</li> </ul>
Application for Statutory Exemption (Senior)	96-1	<ul style="list-style-type: none"> <li>• <u>Caption</u> - Revised with general reference of "Senior."</li> <li>• <u>Section A</u> – Revised last question by adding "(MA or other)" after city or town.</li> <li>• <u>Section B – Senior</u> – Revised to reflect possible local option reducing qualifying age to 65 or older.</li> <li>• <u>Section C – Gross Receipts</u> – Added ", and other documentation," after "federal and state income tax returns."</li> <li>• <u>Section C – Gross Receipts</u> – Revised "Net Profits" line to include property rental and "Other Receipts" line to show other examples.</li> <li>• <u>Taxpayer Information</u> – Revised to reflect possible local option reducing senior qualifying age to 65 or older (Personal Exemptions) and "postmark" rule for applications received after filing deadline (Where and When Application Must Be Filed).</li> </ul>
Application for Statutory Exemption (Surviving Spouse or Minor)	96-2	<ul style="list-style-type: none"> <li>• <u>Section A</u> – Revised last question by adding "(MA or other)" after city or town.</li> <li>• <u>Taxpayer Information</u> – Revised to reflect possible local option reducing senior qualifying age to 65 or older (Personal Exemptions) and "postmark" rule for applications received after filing deadline (Where and When Application Must Be Filed).</li> </ul>
Application for Statutory Exemption (Blind)	96-3	<ul style="list-style-type: none"> <li>• <u>Section A</u> – Revised last question by adding "(MA or other)" after city or town.</li> <li>• <u>Taxpayer Information</u> – Revised to reflect possible local option reducing senior qualifying age to 65 or older (Personal Exemptions) and "postmark" rule for applications received after filing deadline (Where and When Application Must Be Filed).</li> </ul>

FORM NAME	NO.	REVISIONS
Application for Statutory Exemption (Veteran)	96-4	<ul style="list-style-type: none"> <li>• <u>Section A</u> – Revised last question by adding “(MA or other)” after city or town.</li> <li>• <u>Section B- Veteran</u> – Moved remarriage question for surviving spouse underneath check-off for surviving spouse/parent status.</li> <li>• <u>Section B-Veteran</u> – Added “(2 years if local option adopted- See Assessors)” to question asking veteran to list domiciles if not domiciled in MA 6 months before induction.</li> <li>• <u>Section B- Veteran</u> – Deleted “war-” from question asking about veteran’s service connected disability and updated language about attaching certificate to include “U.S. Department of Veterans Affairs or branch of service.”</li> <li>• <u>Section B- Veteran</u> – Revised question about veteran’s capability of working.</li> <li>• <u>Taxpayer Information</u> – Revised to reflect possible local option reducing senior qualifying age to 65 or older (Personal Exemptions) and “postmark” rule for applications received after filing deadline (Where and When Application Must Be Filed).</li> </ul>
Application for Statutory Exemption (Veteran, Blind)	96-5	<ul style="list-style-type: none"> <li>• <u>Section A</u> – Revised last question by adding “(MA or other)” after city or town.</li> <li>• <u>Section B- Veteran</u> – Moved remarriage question for surviving spouse underneath check-off for surviving spouse/parent status.</li> <li>• <u>Section B-Veteran</u> – Added “(2 years if local option adopted- See Assessors)” to question asking veteran to list domiciles if not domiciled in MA 6 months before induction.</li> <li>• <u>Section B- Veteran</u> – Deleted “war-” from question asking about veteran’s service connected disability and updated language about attaching certificate to include “U.S. Department of Veterans Affairs or branch of service.”</li> <li>• <u>Section B- Veteran</u> – Revised question about veteran’s capability of working.</li> <li>• <u>Taxpayer Information</u> – Revised to reflect possible local option reducing senior qualifying age to 65 or older (Personal Exemptions) and “postmark” rule for applications received after filing deadline (Where and When Application Must Be Filed).</li> </ul>
Application for Statutory Exemption (Senior, Surviving Spouse or Minor)	96-6	<ul style="list-style-type: none"> <li>• <u>Caption</u> - Revised with general reference of “Senior.”</li> <li>• <u>Section A</u> – Revised last question by adding “(MA or other)” after city or town.</li> <li>• <u>Section B – Senior</u> – Revised to reflect possible local option reducing qualifying age to 65 or older.</li> <li>• <u>Section C – Gross Receipts</u> – Revised with general reference of “senior” and added “, and other documentation,” after “federal and state income tax returns.”</li> <li>• <u>Section C – Gross Receipts</u> – Revised “Net Profits” line to include property rental and “Other Receipts” line to show other examples.</li> <li>• <u>Taxpayer Information</u> – Revised to reflect possible local option reducing senior qualifying age to 65 or older (Personal Exemptions) and “postmark” rule for applications received after filing deadline (Where and When Application Must Be Filed).</li> </ul>